

MARRIAGE PENALTY RELIEF

Mr. NICKLES. Mr. President, in all likelihood tomorrow we will be sending the President a bill to eliminate the marriage penalty for most Americans. I urge the President to sign this bill.

This bill will provide tax relief for millions of married couples. For individuals or for couples who have incomes of \$52,000, they will see their take-home pay increase by a total of about \$1,400. Some of my colleagues on the Democratic side have said that is a tax cut for the wealthy. It is not. I don't consider a married couple who have an income of \$52,000 particularly wealthy. We want to eliminate the marriage penalty and allow them to keep more of their own money. They should not be taxed at a 28-percent rate.

That is what our bill does. Our bill says we should double the 15-percent rate on individuals for couples. Right now, people who have taxable incomes of \$26,000 as individuals pay taxes at 15 percent. We are saying married couples should pay taxes at 15 percent at twice that amount, up to \$52,000. That only makes sense. If you tax individuals at 15 percent up to \$26,000, for couples it should be double that amount, \$52,000, except that present law taxes couples at 28 percent beginning at \$43,000.

So if couples have taxable income above \$43,000, they start paying 28-percent income tax. If they happen to be self-employed on top of that, it is 28 percent plus 15.3 percent Social Security and Medicare tax. That is 43.3 percent. In most States, they have income tax rates of another 6 or 7 percent, State income tax. That is over 50 percent for a couple with taxable income of \$44-\$45-\$50,000. That is too high.

Congress has passed a bill—both the House and the Senate, identical bills—that says let's double that 15-percent rate for couples, the individual rate for couples, so the taxable income will be 15 percent up to \$52,000, 28 percent above that.

Again, I urge the President to sign it. It is not tax cuts for the wealthy; it is tax cuts for all married couples who have incomes of \$43,000, \$52,000, or \$60,000. The amount of benefit, maximum benefit, is about \$1,400.

I urge the President to sign that bill.

MORNING BUSINESS

Mr. NICKLES. Mr. President, I now ask unanimous consent the Senate proceed to a period of morning business with Senators permitted to speak for up to 10 minutes each.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. REID. Mr. President, will the Senator restate the unanimous consent request?

Mr. NICKLES. I asked unanimous consent that the Senate now proceed to a period of morning business with Senators permitted to speak for up to 10 minutes each.

Mr. REID. No objection.

The PRESIDING OFFICER. Without objection, it is so ordered.

ACKNOWLEDGMENT OF SENATOR JIM BUNNING'S 100TH PRESIDING HOUR

Mr. LOTT. Mr. President, today, I have the pleasure to announce that another freshman has achieved the 100 hour mark as presiding officer. Senator JIM BUNNING is the latest recipient of the Senate's coveted Golden Gavel Award.

Since the 1960's, the Senate has recognized those dedicated members who preside over the Senate for 100 hours with the Golden Gavel. This award continues to represent our appreciation for the time these dedicated senators contribute to presiding over the U.S. Senate—a privileged and important duty.

On behalf of the Senate, I extend our sincere appreciation to Senator BUNNING and his diligent staff for their efforts and commitment to presiding duties during the 106th Congress.

ACKNOWLEDGMENT OF SENATOR GORDON SMITH'S 100TH PRESIDING HOUR

Mr. LOTT. Mr. President, today, I have the pleasure to announce that Senator GORDON SMITH is the latest recipient of the Senate's Golden Gavel Award, marking his 100th hour of presiding over the U.S. Senate.

The Golden Gavel Award has long served as a symbol of appreciation for the time that Senators contribute to presiding over the U.S. Senate—a privileged and important duty. Since the 1960's, senators who preside for 100 hours have been recognized with this coveted award.

On behalf of the Senate, I extend our sincere appreciation to Senator SMITH for presiding during the 106th Congress.

REMEMBERING SENATOR PAUL COVERDELL

Mr. JOHNSON. Mr. President, I rise today to add my condolences to that of my colleagues on the passing of our friend and colleague, Senator Paul Coverdell of Georgia.

Senator Coverdell was a model of proper conduct and decorum becoming of a Senator. He conducted himself in the quiet, deliberative manner that reflected his commitment to a thorough performance of his duties. He was a true leader, willing to do his best for all Americans.

Most recently, he and I worked together to keep our nation's promise to provide health care coverage to military retirees, when we introduced legislation together earlier this year. As my colleagues know, Senator Coverdell had extreme pride in this country. It was an honor to work with him on making good to those people who have served their nation and are now in the

years of declining health. It was also an honor to work with Senator Coverdell every day, for he was truly interested in ensuring our democracy remained strong and pushed forward confidently into the Twenty-first Century.

Mr. President, I wish to extend my condolences to the Coverdell family, including his many friends and his staff. The entire Senate family has lost a friend and the nation has lost a leader. However, we are all enriched by having known such an honorable man. His service and commitment will have a definite and lasting legacy.

DEPARTMENT OF INTERIOR APPROPRIATIONS

INDIAN TRIBAL SELF-GOVERNANCE REGULATIONS

Mr. MCCAIN. Mr. President, I rise to engage several of my colleagues in a colloquy about some regulations which the Department of the Interior is preparing to issue in final form. These regulations would govern the federal and tribal administration of the Tribal Self-Governance program. I understand there is strong opposition from American Indian and Alaska Native groups to a handful of the proposed provisions.

Mr. CAMPBELL. Mr. President, the Senator from Arizona is correct. The Committee on Indian Affairs has received a series of communications from Native American tribes and tribal organizations indicating their opposition to eight of the hundreds of proposed provisions. These eight "impasse" issues appear to involve particularly sensitive matters which the Indian tribes believe would seriously set back the advances these tribes have made in the field of tribal self-governance during the past decade.

Mr. MCCAIN. I share the concerns raised by the Indian tribes, and would note that in 1994 when we enacted the Tribal Self-Governance Act, the Congress expressly authorized the tribal self-governance effort to go forward without regulations. At the same time, we required the Department to engage in a negotiated rulemaking with tribal government representatives to develop mutually acceptable rules. Now it appears that this effort has been largely successful. There are hundreds of provisions that have been developed and mutually accepted by the tribal and federal representatives. These should be permitted to go forward. But as to the eight or so provisions upon which there is a negotiation impasse, I believe it would be contrary to the intent of the 1994 Act and to the negotiated rule-making process to impose objectionable provisions upon the Indian tribes.

Mr. INOUE. I concur in the views of my colleagues, and add that the 1994 Act has been implemented without the benefit of any regulations for the past six years. Accordingly, I can imagine no undue hardship would come to the Department if the final regulations are silent as to eight of the hundreds of issues addressed in the draft regulations. As to these eight so-called "impasse" issues, I would encourage the